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CLAIMS

1. An ascorbic acid derivative, which is a compound represented by the following general formula (1) or a salt thereof:

5 [Chemical Formula 9]

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(1)

(wherein X and Y each represents H or a protective group for OH, R^1 and R^2 each represents an alkyl group having from 1 to 19 carbon atoms, which may be linear or branched, and the total number of carbon atoms in R^1 and R^2 is an integer of 5 to 22).

- 2. The ascorbic acid derivative according to claim 1, which is a salt with one or more metal selected from the group consisting of alkali metal, alkaline earth metal, aluminum, iron, zinc and bismuth.
- 3. The ascorbic acid derivative according to claim 1, which is a salt with ammonia, monoethanolamine, diethanolamine, triethanolamine, dicyclohexylamine or 2-amino-1-methylpropanol.
- 4. The ascorbic acid derivative according to any one of claims 1 to 3, wherein the total number of carbon atoms in R^1 and R^2 of the general formula (1) is an integer of 8 to 18.
- 5. The ascorbic acid derivative according to claim 4, wherein R^1 and R^2 of the general formula (1) are a linear alkyl group, and the total number of carbon atoms in the linear alkyl groups of R^1 and R^2 is 14 or 16.
- 6. The ascorbic acid derivative according to claim 5, wherein in the general formula (1), R^1 is $n-C_9H_{19}$ and R^2 is $n-C_7H_{15}$; or R^1 is $n-C_8H_{17}$ and R^2 is $n-C_6H_{13}$.
 - 7. A process for producing an ascorbic acid

derivative according to any one of claims 1 to 6, comprising a step of reacting a compound represented by the following general formula (2) and/or a salt thereof:
[Chemical Formula 10]

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(2)

(wherein X and Y each represents H or a protective group for OH), with at least one selected from fatty acid, fatty acid salt, fatty acid ester, fatty acid halide, and/or fatty acid anhydride.

- 8. The process for producing an ascorbic acid derivative according to claim 7, wherein the reaction is performed in the presence of a condensing agent and/or dehydrating agent.
- 9. The process for producing an ascorbic acid derivative according to claim 8, wherein the dehydrating agent is sulfuric acid.
- 10. The process for producing an ascorbic acid derivative according to any one of claims 7 to 9, wherein the reaction is conducted in a solvent selected from the group consisting of: water, acetone, dioxane, toluene, ethylbenzene, methyl-tert-butyl ether and sulfuric acid.
- 11. A vitamin C preparation comprising the ascorbic acid derivative according to any one of claims 1 to 6 as an effective ingredient.
 - 12. A collagen production accelerator comprising the ascorbic acid derivative according to any one of claims 1 to 6 as an effective ingredient.
 - 13. A whitening preparation comprising the ascorbic acid derivative according to any one of claims 1 to 6 as an effective ingredient.
 - 14. A skin preparation for external use, comprising

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the ascorbic acid derivative according to any one of claims 1 to 6 as an effective ingredient.

- 15. The skin preparation for external use according to claim 14, which contains an ascorbic acid-2-phosphoric acid ester and/or a salt thereof.
- 16. The skin preparation for external use according to claim 14, which contains sodium salt, potassium salt, magnesium salt or zinc salt of the ascorbic acid-2-phosphoric acid ester.
- 17. A cosmetic material comprising the skin preparation for external use according to any one of claim 14 to 16.

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- 18. A composition comprising the ascorbic acid derivative according to any one of claims 1 to 6, in the form of a medical or pharmaceutical preparation, an agrochemical preparation or an animal drug preparation.
- 19. A composition comprising the ascorbic acid derivative according to any one of claims 1 to 6, in the form of a food or feed additive.